

### ABSTRACT

A vehicle seat and headrest assembly includes a seatback frame. A headrest assembly is provided and has a cushion portion and an impact target. The headrest assembly is rotatably connected to the seatback frame, wherein a rearward force applied  
5 upon the impact target causes the cushion portion to rotate upwardly and forwardly. A headrest assembly biasing member is operatively connected to the headrest assembly and the seatback frame and biases the headrest assembly against rotational movement. A locking mechanism is operatively connected to the headrest assembly and the seatback frame. The locking mechanism is movable between an unlocked position wherein the  
10 headrest assembly is permitted to rotate, and a locked position wherein the headrest assembly is prevented from rotating.